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GOVERNMENT DOCUMENTS

# The Hamilton Society for the Prevention of Cruelty to Animals

# ANNUAL REPORT 1996

# 1996 ANNUAL REPORT

# THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

MAY 5, 1997

*"speaking for those who can't speak for themselves"*
*since April 1, 1887*

## President's Report

**Barbara Watson**

I am extremely pleased to present you with these reports on the activities of the Hamilton SPCA for 1996.

On April 1st, 1996, which was the 109th Anniversary of the founding of the Hamilton SPCA, we occupied our new building. The City of Hamilton, with their tremendous spirit of co-operation played a significant part in ensuring the financial success of the construction project. In particular, over the years, Regional Chairman Terry Cooke was vital to the development of plans and relationships which lead to our new shelter. Thankyou Terry.

The residents and pet owners of Hamilton-Wentworth have wasted no time in accepting and embracing the new facility. This is evidenced by the increased number of visitors to the Hamilton SPCA, by the throng of volunteers which can be seen exercising dogs on Dartnall Road, by the increased activity in our Adoption department, and by the school buses at our front door as school children and youth learn about the work of the Hamilton SPCA.

Your Board of Directors has been addressing two primary pressing elements of the operation this

## Forward

**Cam Stableford**

**Forward**. It's a beginning. Your first exposure to a book filled with undiscovered chapters of potential happiness or sadness. The beginning of a discovery. A peak at what is to come. "Forward" is an apt description of events to come, especially in the case of the Hamilton SPCA. Many chapters are behind us, but 1996 represented the close of an old volume and the beginning a new one.

The reports to follow share the experiences of the Hamilton SPCA in it's first year located at 245 Dartnall Road, and the passage into new adventures as we strive to help animals, and service the needs of pets and pet owners in the Hamilton area.

Prominent on the agenda in the past 12 months has been the introduction of an adoption program which reflects a new level of support for pets and owners alike, giving needed veterinary care when required and ensuring that 100% of the pets being adopted from the Hamilton SPCA are spayed or neutered. The new Hamilton SPCA adoption program is an extremely positive step in our attitude towards pet care and the commitments we make to the pets which need loving and permanent homes. It is also a commitment to the people of this community who have taken the selfless steps to give a pet a new beginning ..... a "forward".

"Forward" also describes the attitude of a Board of Directors that continues to inject imagination and drive into our SPCA operations; the attitude of staff who become increasingly dedicated and caring as the daily challenges of humane work are met; and the attitude of the public as they embrace the new programs and services of our Society.

Lastly, "Forward" is the description of many hearty SPCA Volunteers as they unfailingly provide

## Thank You

**The Board of Directors of the Hamilton SPCA wishes to give posthumous thanks and remembrance to the following individuals who remembered the Hamilton SPCA with their passing, and by doing so left a lasting legacy of love and respect for animals.**

**H.E. Appleyard**
**Dorothy Baxter**
**Ronald Graham**
**Alma Knapman**
**Jean Lawson**
**Mildred MacGregor**
**Elva Noble**
**Harold Stevens**
**Arthur Tippet**
**Edna Tippet**
**Douglas Townsend**
**Edith Westland**

## Welcome to the 110th Annual General Meeting of the Hamilton SPCA !!

## President's Report Cont'd

*(Continued from page 1)*

year. The first being Animal Care. The second being the additional financial burden of functioning in the new shelter environment.

The most significant step in Animal Care has been the introduction of our new adoption program which has met with an outstanding public response. The program has been made possible through the development of favorable and forward thinking relationships with the Hamilton Academy of Veterinary Medicine. Our thanks to the Academy and to Michael Mogavera for his creative input. This has been a positive step for the animals and also has addressed a number of public relations issues of the past. We are pleased with the success of the program to date.

On the financial front, with the support of the City of Hamilton, property taxes for the Hamilton SPCA have been forgiven, resulting in an operating savings of about $60,000 annually. The Finance Committee, as well as the Financial Development Committee are working hard with staff to address operating cost issues, as well as new fund raising initiatives. Several new lottery efforts have been introduced, and a new "address label" program is about to be introduced.

The "thank you's" I wish to express are many, as it takes the dedication and concern of many individuals to collectively provide for the stable management of our humane society while always seeking to improve our methods and reach new goals.

John Hedden, who served as our President for 8 years, was the longest serving President in the history of the organization, with the exception of the founding President, Adam Brown. John served the organization as President from the beginnings of the Building Campaign through to it's conclusion. I want to thank John for his steady support and his humane outlook to the management of the organization in all respects.

Robin Beck has undertaken to be the Hamilton SPCA Treasurer in the past year, and has quickly risen to a task which becomes formidable at times, especially with new issues that surround us since the move to our new building. Thankyou Robin.

The Women's Committee of the Hamilton SPCA continues to be a "guiding light" for the organization with it's unfailing dedication to the animals and the conduct of events and sales to provide funds directly for the comfort of our animal friends.

My sincere thanks to the many volunteers who help us at the shelter. I cannot imagine what life would be like for the pets in our care without the caring attention given to them by volunteers every day. The walks, the grooming, the petting, the praise. It does make a world of difference.

The staff and senior management of the shelter are responsible for the day to day management of the building and it's affairs, and throughout our transitional year have demonstrated leadership, imagination and dedication. My thanks especially to our Manager, Cam Stableford, and Bob Morrison, our Operations Manager.

And finally, my thanks to the Board of Directors. They have been supportive, always helpful, and it has been a great pleasure to serve with them.

### A Special Gal

**It's pretty tough to even utter the phrase "Hamilton SPCA" without thinking about this lady. She has faithfully served the animals of this community for longer than many of us can remember. A founding member of the Hamilton SPCA Women's Committee, and a member of the Hamilton SPCA Board of Directors since 1942. She has served as President of the organization and has been the recipient of the Jean Rumney Memorial Award in recognition of her dedication and commitment. We could not even begin to thank this gal for her kindness and compassion because there is no way to measure the gifts she has given. She turned 80 years young this year and continues to inspire us all.**

**Thank you Betty White**

## Shelter Committee

### Larry Belbeck

Initially, I would like to thank on your behalf, the other committee members, the shelter staff and management, and the Board of Directors for their assistance and support in making ours a shelter that is known and respected throughout North America.

I would whole heartedly invite your suggestions, comments, criticisms and ideas. It is through this process that maintains high level of service. If you wish to come to a meeting of the Shelter Committee and make you views known you are always welcome.

Much of the work has been related to getting the new shelter fully operational. This includes a wide range of activities from minor painting and repairs fixed up to a revision in the gas delivery system and modifying the incinerator to run in compliance with the Certificate of Approval.

Additional staff was required, at least during the startup phase, to monitor the incinerator and to maintain the higher level of cleanliness that is possible with the new building. The more sophisticated systems also require a higher level of service but provide a much greater level of comfort to the animals.

With the opening of the new building, the level of activity increased in all areas including animals arriving, animals held and adoptions. In addition such functions as dog obedience came to the

*(Continued on page 3)*

(Continued from page 2)
shelter on a full time basis. Furthermore, many groups have either used or toured the shelter. In the case of school children and animal related groups, this was intentional to raise awareness of specific humane issues. In the case of community groups, it importantly raises the profile of the shelter and the work that we do.

Many Humane Societies have visited with the specific goal of revising or rebuilding their own operation.

In the past it seemed that it was much easier to work out solutions to issues that satisfied many initially divergent points of view. Some of the decisions this year were much more polarized in that we had to finally decide to follow a particular course of action.

Examples of these include both adoption through PetsMart and our new adoption program which provides for spaying and neutering, vaccinations, microchip identification and provision of healthy animals.

Some of the problems that we face with adoption are as follows: There are animals that are surrendered for euthanasia only at the owner's request. These animals are old, terminally ill, or are unsafe because of their disease status or temperament. The remainder of the animals that arrive at the shelter fall into three categories. There is clearly a group that are unsuitable for adoption. There is a second group that with attention to their disease or behavior problem could be adopted. Often these animals require an owner that has experience with animals or a willingness to invest more that the first time pet owner. The third category is the animals that become excellent pets and provide a high level of satisfaction for a small investment with respect to their new owner.

On top of this, there are population cycles. There are large number of animals in the spring, far in excess of the demand for adoptions. In the winter, people wishing to adopt come back to see the same faces. Many of the young animals come from feral or semiferal sources and bring with them many common infectious diseases.

Other factors were considered in the PetsMart adoption situation including our transportation and staffing costs and reducing the traffic to our own new shelter. In addition, other store front programs that we had tried did well only until a local market was satisfied. The decision was not to adopt through PetsMart. We do participate with them in other programs.

The second program, after considerable debate and analysis of other programs was to offer the high value adoption program described above. Early results are a slightly higher adoption rate than previously but with greater perceived value and support while still recovering our costs. This program also helps us emphasize disease control in the shelter and to select animals for adoption which are less likely to be returned.

Programs initiated in the last couple of years have flourished. These include the Microchip Identification, increased awareness of Occupational Health and Safety, a more extensive level of reporting, and a cardiorespiratory support program as part of increased first aid skills. The telephone communication continues to improve with personal answering much of the time but needs further work to cope with increased calls and a limited capacity.

Initiatives in the next year will include stewardship of the surrounding land, perhaps with some guidance from local environmental groups. The goal would be to have a property as well as a building that groups might visit and further promote the HSPCA. The second area that require some attention is the increasing urban wildlife population which do not fare well in densely populated areas and may be a vector for human diseases. The third area we should work on is to promote an equatable use of parks by animal owners such that owners of all ages with animals of all ages and sizes can comfortably use the recreation space.

# Community Services

## Mike Field

Well, 1996 is gone and it was quite a year on all fronts. Early in 1996 plans were well underway as we prepared to move into our new facility. With the dedication of all the staff, it certainly made the move on March 30th and 31st easier then anticipated. The doors were opened to the public on April 1st and hundreds of visitors were very impressed with our "state of the art" building.

There were many highlights throughout 1996 that brought a lot of attention to our shelter. The weekend of June 7th and 8th saw all those involved in making our dream come true, gather, so that they could be thanked for their support. It took hundreds of hours and dedication to take our dream and see it come to life with mortar and steel.

Saturday, June 8th was the day that would see the building officially opened. The ribbon cutting and plaque unveiling was done by his excellency the Right Honorable Roméo LeBlanc, Governor General of Canada; John Hedden, President of the Hamilton SPCA; John Bryden, MP; Trevor Pettit, MPP; and Mayor Bob Morrow. Close to 2,000 friends and supporters of the Hamilton SPCA gathered under overcast skies to join in on all the excitement of this history making day. With the larger facilities we are now able to provide more services to all the citizens of Hamilton-Wentworth. Plans are being formulated for additional special events and holding shelter sponsored information seminars in the auditorium.

Special events is a way used to raise funds needed to operate our shelter. For the first time in seven years the weather man brought us inclement weather. The Dog Walk was held on the tail end of hurricane Fran. In spite of the wind and rain the 300 walkers and four-legged companions braved the elements and brought in almost $25,000 in pledges. This amount is $15,000 less than other years. For the spirited walkers that did participate they enjoyed themselves and undoubtedly will be back on September 7th, 1997. Other events and methods used to raise funds are: the Ancaster Fair; Picture

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Your Pet With Santa; Friends For Life Calendar; Hamilton and Dundas Nevada; Spring Mailer and donation boxes. Another lottery will be added in 1997. We will also be looking at ways of extending our donor list with the intentions of asking for support from people who have never been asked to support us in the past.

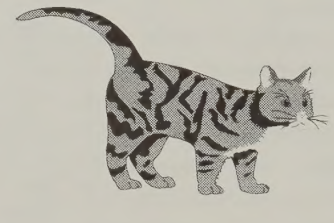
Volunteers continue to be a vital part of the success of our shelter. Walking dogs, playing with cats and kittens, grooming pets, supporting special events and operating our retail store "Pawstuff". They are also involved in humane education and pet therapy visitations. All of our volunteers deserve our wholehearted thanks.

What a guy, Paul Meisel. Paul, as most of you know but in case you don't, Paul co-ordinates our Pet Therapy, donation boxes, mall visitations and assists with special events. I don't know what the Hamilton SPCA would do without him. Ably supported by Alice Sawbridge and June Johnson, pets are taken to nursing homes, convalescent centers and hospitals. Providing this unique service for 15 years pet therapy is one of our most valuable out-reach programs.

Pam Ehrlich, our dog obedience instructor, continues to provide obedience lessons for many dog owners. The rates have been increased to reflect a more competitive price that is in line with other schools. Pam is also invaluable in helping out with special events and humane visits.

I should thank Margaret Noble, Margaret Smith, and now Margaret Hikida for her help. I hope I don't have to try and remember a new last name. Margaret is our Volunteer Co-ordinator/Humane Educator. She is also involved in special events organizing volunteers thus ensuring successful events.

1996 was exciting and I am sure 1997 will be as exciting or even more exciting. We look forward to the challenges ahead.



## 1996 COMMUNITY SERVICES

| | 1996 | 1995 | 1994 |
|---|---|---|---|
| TV, Radio and Print Exposures | 240 | 200 | 183 |
| Events and Displays | 73 | 72 | 79 |
| Dog Obedience Graduates | 312 | 255 | 276 |
| Humane Education | 109 | 163 | 169 |
| No. of Visitors | 6231 | 9370 | 6968 |
| Pet Therapy | 156 | 209 | 240 |
| No. of People | 3908 | 4250 | 5542 |
| Volunteer Hours | 798 | ------ | ----- |

# Treasurer's Report

**Robin Beck**

To say that 1996 represented a financial challenge for the Hamilton SPCA would be an understatement.

We were indeed fortunate to have been able to construct and occupy these wonderful new facilities without a mortgage or debt of any kind, thanks to the generous support of donors, the City of Hamilton, and the Federal and Provincial Governments.

The new building is an extremely different operation, however, and staff as well as Board members are challenged to be creative and imaginative in their approaches to managing and funding a facility which is three times larger than our old facilities (with a total cost of over $6 million) and requires approximately $200,000 per year additional operational investment.

If I may, I will point out a few of the more salient aspects of the audited financial statements, and in doing so, also extend my sincere thanks to the firm of Taylor Liebow, Chartered Accountants, particularly to Mr. John Tutecki and Ms. Jennifer Stone for their assistance. I also wish to thank the members of the Board and Finance Committee for their support and energy this past year.

**Bequests** received during the year totaled $394,719. Prior to the occupancy and completion of the new building, bequeathed amounts were devoted to the building fund. These funds were a significant factor in allowing us to complete the building. Funds received since April 1, 1996 are reserved in a special investment account. Bequeathed monies cannot be used to support ongoing operational expenditures without the express permission of the Board of Directors. This policy, which the Society has maintained for many years, ensures the appropriate use of these funds for special, or capital projects.

**Revenue** sources, overall, increased during the year due to a number of programs. Dog License sales were directly impacted by a door-to-door licensing survey conducted in the summer of 1996. This program will be repeated in 1997, and it is hoped that License Sales will continue to improve as a result. Donations and Lottery income also saw improvement during the year, with the undertaking of additional efforts by Mike Field's department including the introduction of an additional Lottery. In 1997, a total of three Lotteries will be conducted. Public acceptance and participation in these Lotteries remains high. Merchandize sales have increased over the year, reflecting the activities of our small retail store.

**Animal Care** expenses increased quite substantially, largely due to the Society's participation in the Micro Chip implant program, which ensures that every animal adopted from the Hamilton SPCA is implanted. The cost of chips alone in 1996 was $22,000.

**Operating Expenses** suffered an increase of approximately $100,000. You will notice particularly from the statements that items such as maintenance and utilities have grown in proportion to building size.

**Wages and Benefit** costs increased during 1996 due to the implementation of the Licensing program, as well as staff reassignments and the creation of additional full time staff positions.

Importantly, I would like to draw your attention to Schedule 3 of the financial statements which highlight extraordinary costs associated with the transition to new facilities. These are costs which will not occur on a recurring basis, and therefore have been segregated for presentation purposes.

Thank you.

## SHELTER STATISTICS 1996

| | | CHANGE | 1996 | 1995 |
|---|---|---|---|---|
| DOGS | Received | +13% | 2866 | 2543 |
| | Claimed | +16% | 728 | 667 |
| | Euthanised | +4% | 1307 | 1261 |
| | Adopted | +41% | 593 | 422 |
| | Other | | 238 | 193 |
| Cats | Received | +15% | 7273 | 6330 |
| | Claimed | +42% | 161 | 113 |
| | Euthanised | +12% | 5951 | 5291 |
| | Adopted | +0% | 619 | 616 |
| | Other | | 542 | 310 |

# Notice of Annual General Meeting of Members

# The Hamilton Society for the Prevention of Cruelty to Animals

Take notice that the Annual General Meeting of members of the Hamilton Society for the Prevention of Cruelty to Animals will be held at the Hamilton SPCA, Shelter Auditorium, located at 245 Dartnall Road, Hamilton, Ontario on Monday, the 5th day of May, 1997, at 7:30 pm Hamilton time , for the purpose of:

Receiving the Annual Report of Financial Statements for the period ended December 31, 1996; the Report of the Auditors; electing directors; appointing auditors and authorizing the directors to fix remunerations;

To approve and confirm all acts and proceedings of the directors and officers since the 20th day of June, 1996, referred to in the minutes of the directors, which minutes and relevant documents are available at the head office of the Society at 245 Dartnall Road, Hamilton, for inspection by any member in usual business hours;

To transact such other business as may properly come before the meeting.

Dated at the City of Hamilton on the 7th day of April 1997

by order of the board

Robin Beck

Secretary / Treasurer

# 1996
# Annual General Meeting
# Agenda

1) Declaration of a duly constituted meeting and call to order.

2) Motion to confirm and approve business transacted since June 20, 1996 - Motion #1

3) Motion to approve the acceptance of new members - Motion #2

4) Approval of the minutes of the 1995 Annual General Meeting of The Hamilton Society for the Prevention of Cruelty to Animals, June 20, 1996.

5) Motion to approve the Auditor's Report and Audited Financial Statements for the period ended December 31, 1996 - Motion #3

6) Motion to appoint Auditors for the year 1997 - Motion #4

7) Nominating Committee Report

8) General Manager's Report

9) President's Report

10) Other Business

Adjournment of the business portion of the 1996 Annual General Meeting of The Hamilton Society for the Prevention of Cruelty to Animals.

## Guest Presentation

Bill Dowd

"Wildlife In Your Neighborhood"

AAA Wildlife Control

# Minutes
# 1995 Annual General Meeting

- A quorum of members being present, John Hedden declared a duly constituted Annual General Meeting, and called the meeting to order.
- John Hedden moved that the minutes of the 1994 Annual General Meeting be approved as published. Seconded Joseph Sams. Carried.
- Marilyn Hawkrigg delivered the Treasurer's Report on the operations of the Society for 1995.
- Larry Belbeck delivered the report of the Shelter Committee.
- Mike Field reported on the activities of the Community Services department during 1995.
- Cam Stableford delivered the General Manager's report
- John Hedden gave the President's address.
- John Hedden moved that all above reports be approved and adopted. Seconded Marilyn Hawkrigg. Carried.
- John Hedden read Motion #1. Moved by Pat Thiessen. Seconded by Mel Hawkrigg. Carried.
- John Hedden read Motion #2. Moved by Barbara Watson. Seconded by Larry Belbeck. Carried.
- John Hedden read Motion #3. Moved by Marilyn Hawkrigg. Seconded by Betty White. Carried.
- John Hedden read Motion #4. Moved by Joseph Sams. Seconded by Sandra Leja. Carried.
- Dudley Collins gave the report of the Nominating Committee and called for the election and appointment of nominees. Moved by Pat Thiessen. Seconded by Sherry Hicks. Carried.
- Cam Stableford read By Law A4. Moved by Barbara Watson. Seconded by Edna Whitbread. By Law A4 was approved and carried. Sandra Leja registered as opposed.
- There being no further business to attend, the business portion of the 1995 Annual General Meeting was declared adjourned.
- Following a short break, a "Humane Award" was presented to Danielle Davis for her role in rescuing puppies from a dumpster. John Hedden presented the Gavel to Barbara Watson to signify the passing of the Presidency. Barbara Watson made a presentation to recognize and thank John Hedden for his dedication and Presidency of eight years. A brief presentation of appreciation was made to departing Baord members, Joe Sams and Lorne Haist.
- Guest Speaker, Mr. Tom Huff made an informative presentation concerning reptiles, and was thanked by Cam Stableford
- Cam Stableford called for the adjournment of the 1995 AGM. Moved by Joseph Sams. Seconded by Edna Whitbread.

## Motion #1

Be it resolved that all contracts, by-laws, proceedings and appointments, elections and payments, enacted, made and taken by the directors and officers of the Society since the last Annual Meeting of Members of the Society, be and the same are hereby approved and confirmed.

## Motion #2

Be it resolved that the following individuals, which have been approved for acceptance by the Board of Directors, now be admitted to membership in the Hamilton Society for the Prevention of Cruelty to Animals.

*Grace Allen*
*Jeanne Beck*
*Peter Boris*
*Monica Boris*
*Les Boris*
*Marta Boris*
*Simone Boris*
*Audrey Carr*
*Bonnie Chapman*
*Lesley Anne Connell*
*William Dowd*
*Barry Dowd*
*Moira Dowd*
*Michael Hawkrigg*
*Christine Hawkrigg*
*Beverly Hoover*
*Lisa Lake*
*Candace Levie*
*Lorne McArthur*
*Michael Mogavera*
*Chris Mueller*
*Brian Vanstone*
*Dave Vyse*
*Diane Watson*
*Judith Watson*
*Brian Work*
*Jackie Work*
*John Hawkrigg*
*Rosemary Hawkrigg*
*Peter Hawkrigg*
*Albert O'Hanian*
*Wendy Schmelzle*
*John Simpson*
*Margaret Syvret*
*James Syvret*
*Mark Togmus*
*Robert Hadden*
*Beverly Parr*
*Joanne Hawkrigg*
*Martin Harvey*

## Motion #3

Be it resolved that the report of Auditors, dated March 24, 1997, and Audited Financial Statements for the period ended December 31, 1996, be approved.

## Motion #4

Be it resolved that the Accounting firm of Taylor, Leibow, Chartered Accountants, be appointed as Auditors for the Hamilton Society for the Prevention of Cruelty to Animals for the year 1997.

# Nominating Committee Report

## Approved Slate of Nominees

The 1997 Nominating Committee, consisting of John Hedden, Marilyn Hawkrigg and Barry Dowd (ex-officio), is pleased to present the following slate of Directors for 1997/98. All nominees have been approved in accordance with the procedures and qualifications as set our in By-Law A4 of the Society.

**Robin Beck**
**Larry Belbeck**
**Owen Boris**
**Dudley Collins**
**Barry Dowd**
**Alex German**
**Marilyn Hawkrigg**
**John Hedden**
**Albert O'Hanian**
**Brian Vanstone**
**Barbara Watson**
**Edna Whitbread**
**Betty White**
**Alderman Tom Jackson**

# THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## FINANCIAL STATEMENTS

## DECEMBER 31, 1996

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**TAYLOR LEIBOW** *CHARTERED ACCOUNTANTS*

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## AUDITORS' REPORT

To the Directors of
The Hamilton Society for the
Prevention of Cruelty to Animals:

We have audited the balance sheet of The Hamilton Society for the Prevention of Cruelty to Animals as at December 31, 1996, and the statements of operations, operating fund, bequest fund, capital campaign fund and changes in cash resources for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Society derives part of its revenues from the general public in the form of donations and bequests which are not susceptible to complete audit verification. Accordingly, our verification of revenue from these sources was limited to accounting for the amounts recorded in the records of the Society.

In our opinion, except for the effects of adjustments, if any, had donations and bequests been susceptible to complete audit verification, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 1996 and the results of its operations and changes in cash resources for the year then ended, in accordance with generally accepted accounting principles.

Taylor Leibow

**CHARTERED ACCOUNTANTS**

Burlington, Ontario
March 24, 1997

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

# BALANCE SHEET

| | *As at December 31* | |
|---|---|---|
| | 1996<br>**$** | 1995<br>**$** |
| **ASSETS** | | |
| CURRENT | | |
| Cash | **171,702** | 359,517 |
| Short-term investments | **354,261** | 263,476 |
| Accounts receivable | **59,670** | 75,790 |
| Inventories | **17,080** | - |
| Prepaid expenses | **24,869** | 26,675 |
| | **627,582** | 725,458 |
| CAPITAL ASSETS (*Note 3*) | **5,637,231** | 527,574 |
| NEW SHELTER UNDER CONSTRUCTION | **-** | 1,669,617 |
| | **6,264,813** | 2,922,649 |
| **LIABILITIES** | | |
| CURRENT | | |
| Accounts payable | **193,073** | 87,884 |
| DEFERRED GOVERNMENT ASSISTANCE (*Note 4*) | **3,355,987** | - |
| | **3,549,060** | 87,884 |
| **FUND BALANCES** | | |
| OPERATING | **2,361,492** | 2,834,765 |
| BEQUEST (*Note 5*) | **354,261** | - |
| | **2,715,753** | 2,834,765 |
| | **6,264,813** | 2,922,649 |

*(See accompanying Notes to Financial Statements)*

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## STATEMENT OF CHANGES IN OPERATING FUND

| | *Year ended December 31* | |
|---|---|---|
| | 1996<br>**$** | 1995<br>**$** |
| FUND BALANCE, BEGINNING OF YEAR | **2,834,765** | 1,186,606 |
| EXCESS OF EXPENSES OVER REVENUES | **(560,581)** | (104,484) |
| TRANSFER FROM CAPITAL CAMPAIGN FUND | **36,103** | 994,371 |
| TRANSFER FROM BEQUEST FUND | **51,205** | 758,272 |
| FUND BALANCE, END OF YEAR | **2,361,492** | 2,834,765 |

*(See accompanying Notes to Financial Statements)*

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## STATEMENT OF CHANGES IN BEQUEST FUND

| | *Year ended December 31* | |
|---|---|---|
| | 1996<br>**$** | 1995<br>**$** |
| BEQUESTS RECEIVED | **394,719** | 721,553 |
| INTEREST EARNED ON BEQUESTS | **10,747** | 36,719 |
| TRANSFER TO OPERATING FUND | **(51,205)** | (758,272) |
| FUND BALANCE, END OF YEAR | **354,261** | - |

*(See accompanying Notes to Financial Statements)*

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

# STATEMENT OF CHANGES IN CAPITAL CAMPAIGN FUND

*Year ended December 31*

| | 1996<br>$ | 1995<br>$ |
|---|---|---|
| FUND BALANCE, BEGINNING OF YEAR | - | 901,804 |
| DONATIONS | **34,643** | 67,953 |
| INTEREST | **1,460** | 24,678 |
| | **36,103** | 994,435 |
| EXPENSES | | |
| Printing and communication | - | 64 |
| | **36,103** | 994,371 |
| TRANSFER TO OPERATING FUND FOR NEW SHELTER | **36,103** | 994,371 |
| FUND BALANCE, END OF YEAR | - | - |

*(See accompanying Notes to Financial Statements)*

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## STATEMENT OF OPERATIONS

| | *Year ended December 31* | |
|---|---|---|
| | 1996<br>**$** | 1995<br>**$** |
| REVENUE | | |
| Animal control contracts | **958,069** | 994,390 |
| Animal licensing | **269,569** | 194,114 |
| Animal services | **187,541** | 158,918 |
| Donations (*Schedule 1*) | **214,442** | 212,451 |
| Lottery income (*Schedule 1*) | **110,323** | 62,985 |
| Other income (*Schedule 1*) | **33,782** | 23,139 |
| Merchandise (*Schedule 1*) | **6,640** | 1,044 |
| Gain on sale of capital assets | **-** | 4,950 |
| | **1,780,366** | 1,651,991 |
| EXPENSES | | |
| Administration expenses (*Schedule 2*) | **92,288** | 90,654 |
| Animal care | **109,042** | 84,361 |
| Operating expenses (*Schedule 2*) | **318,134** | 209,470 |
| Vehicles | **89,192** | 79,117 |
| Wages and benefits | **1,333,987** | 1,203,283 |
| | **1,942,643** | 1,666,885 |
| EXCESS OF EXPENSES OVER REVENUE BEFORE OTHER ITEMS | **(162,277)** | (14,894) |
| Amortization of capital assets | **(202,849)** | (89,590) |
| Amortization of government assistance | **86,051** | - |
| Costs of relocation (*Schedule 3*) | **(281,506)** | - |
| | **(398,304)** | (89,590) |
| EXCESS OF EXPENSES OVER REVENUES | **(560,581)** | (104,484) |

*(See accompanying Notes to Financial Statements)*

## THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

# STATEMENT OF CHANGES IN CASH RESOURCES

| | *Year ended December 31* | |
|---|---|---|
| | 1996 | 1995 |
| | **$** | **$** |
| **CASH RESOURCES PROVIDED BY (USED IN):** | | |
| OPERATING ACTIVITIES | | |
| Excess of expenses over revenues | **(560,581)** | (104,484) |
| Items not involving cash: | | |
| Amortization of capital assets | **202,849** | 89,590 |
| Amortization of deferred government assistance | **(86,051)** | - |
| Loss (gain) on disposal of capital assets | **128,681** | (4,950) |
| Donated property | **(217,000)** | - |
| | **(532,102)** | (19,844) |
| Changes in non-cash working capital | **106,035** | 20,305 |
| | **(426,067)** | 461 |
| FINANCING ACTIVITIES | | |
| Government assistance received | **2,066,063** | 1,375,975 |
| Contributions to bequest fund | **405,466** | 758,272 |
| Contributions to capital campaign fund | **36,103** | 92,567 |
| | **2,507,632** | 2,226,814 |
| INVESTING ACTIVITIES | | |
| Purchase of capital assets (net) | **(3,848,212)** | (62,437) |
| Decrease (increase) in deferred charges | **1,669,617** | (2,526,720) |
| | **(2,178,595)** | (2,589,157) |
| DECREASE IN CASH | **(97,030)** | (361,882) |
| CASH AND EQUIVALENTS, BEGINNING OF YEAR | **622,993** | 984,875 |
| CASH AND EQUIVALENTS, END OF YEAR | **525,963** | 622,993 |
| **REPRESENTED BY:** | | |
| Cash | **171,702** | 359,517 |
| Short-term investments | **354,261** | 263,476 |
| | **525,963** | 622,993 |

*(See accompanying Notes to Financial Statements)*

## 1. PURPOSE OF THE ORGANIZATION

The Society endeavours to provide effective means for the prevention of cruelty to animals. To promote and sustain an interest in the area of humane work.

The Society is a registered charitable organization, incorporated without share capital pursuant to letters patent issued under the Companies Act of Ontario, and as such is exempt from income taxes.

## 2. SIGNIFICANT ACCOUNTING POLICIES

FUND ACCOUNTING -

The society follows the deferral method of accounting for contributions.

REVENUE RECOGNITION -

Donations received are recorded as revenue of the Operating Fund in the period in which they are received.

Bequests received are recorded as direct increases in the Bequest Fund balance in the year in which they are received.

All other receipts are recorded as revenue of the Operating Fund in the year in which the related expenses are incurred.

SHORT-TERM INVESTMENTS -

Short-term investments are valued, on an aggregate basis, at the lower of cost and market at the balance sheet date.

INVENTORIES -

Inventories are valued at the lower of cost and net realizable value.

CAPITAL ASSETS AND AMORTIZATION -

Capital assets are recorded at cost. Amortization is provided for using the following method and rates which are designed to charge the cost of capital assets to income over their estimated useful lives:

| | | |
|---|---|---|
| Buildings | 2.50% | straight line |
| Shelter equipment | 10% | straight line |
| Motor vehicles | 30% | straight line |
| Office equipment | 10% | straight line |
| Computer equipment | 30% | straight line |
| Computer software | 30% | straight line |

## 3. CAPITAL ASSETS

| | 1996 | | | 1995 |
|---|---|---|---|---|
| | **Cost** $ | **Accumulated amortization** $ | **Net** $ | **Net** $ |
| Land | **347,861** | **-** | **347,861** | 5,000 |
| Building | **4,925,027** | **123,126** | **4,801,901** | 391,856 |
| Shelter equipment | **371,063** | **41,972** | **329,091** | 75,259 |
| Motor vehicles | **215,692** | **198,766** | **16,926** | 35,047 |
| Office equipment | **136,924** | **13,692** | **123,232** | 12,611 |
| Computer equipment | **36,736** | **18,600** | **18,136** | 7,465 |
| Computer software | **13,149** | **13,065** | **84** | 336 |
| | **6,046,452** | **409,221** | **5,637,231** | 527,574 |

## 4. GOVERNMENT ASSISTANCE

Government assistance received for the construction of the new shelter has been accounted for on a deferred basis. Amortization is provided for using the same method and rate as the building.

| | **1996** $ | **1995** $ |
|---|---|---|
| Deferred government assistance | 3,442,038 | - |
| Accumulated amortization | (86,051) | - |
| | 3,355,987 | - |

## 5. BEQUEST FUND

All bequests received are internally restricted by the Board of Directors for investment purposes. These internally restricted funds are not available for other purposes without prior approval of the Board of Directors. In 1996, $51,205 was transferred to the Operating Fund (1995 - $758,272).

## 6. DONATED PROPERTY

The land on which the new shelter at 245 Dartnall Rd. is located was donated by the City of Hamilton as a capital contribution towards the new facility. The property has been set up at fair market value.

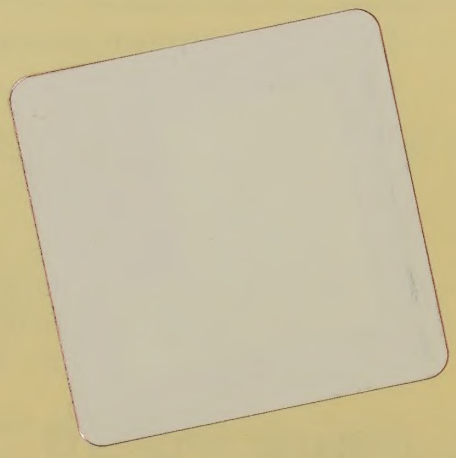
## 7. COMMITMENTS

At December 31, 1996, future payments in respect of operating leases were as follows:

| | $ |
|---|---|
| 1997 | 19,000 |
| 1998 | 22,000 |
| 1999 | 21,000 |
| 2000 | 11,000 |
| 2001 | 7,000 |
| | 80,000 |

## 8. COMPARATIVE INFORMATION

Certain financial information of the prior period has been re-stated in order to conform with the presentation adopted in the current reporting period to reflect changes in accounting recommendations for not-for-profit organizations set out by the CICA Handbook.



THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## SCHEDULE 1 - SCHEDULE OF REVENUES

| | *Year ended December 31* | |
|---|---|---|
| | 1996 | 1995 |
| | **$** | **$** |
| DONATIONS | | |
| Donations | **130,604** | 100,811 |
| Special events - dog walk revenue | **26,993** | 40,253 |
| Calendar sales - revenues | **99,849** | 83,645 |
| | **257,446** | 224,709 |
| Special events - dog walk expenditures | **(8,815)** | (12,258) |
| Calendar sales - expenditures | **(34,189)** | - |
| | **214,442** | 212,451 |
| LOTTERY INCOME | | |
| Ticket revenue | **243,344** | 119,095 |
| Expenditures | **(133,021)** | (56,110) |
| | **110,323** | 62,985 |
| OTHER INCOME | | |
| Animal adoptions | **52,893** | 23,733 |
| Microchip implants and tags | **(23,493)** | (3,337) |
| | **29,400** | 20,396 |
| Bad debt recoveries | **3,202** | 1,288 |
| Membership sales | **1,180** | 1,455 |
| | **33,782** | 23,139 |
| MERCHANDISE | | |
| Merchandise sales | **27,141** | 21,412 |
| Cost of sales | **(20,501)** | (20,368) |
| | **6,640** | 1,044 |

THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## SCHEDULE 2 - SCHEDULE OF EXPENSES

| | *Year ended December 31* | |
|---|---|---|
| | 1996 | 1995 |
| | $ | $ |
| OPERATING EXPENSES | | |
| Advertising | **15,807** | 3,399 |
| Answering service | **5,907** | 6,307 |
| Electricity | **39,004** | 15,031 |
| Heating | **10,000** | 2,302 |
| Insurance | **9,362** | 8,033 |
| Incineration | **27,168** | 22,017 |
| Laundry and dry cleaning | **2,614** | 2,991 |
| Miscellaneous | **531** | 582 |
| Postage | **28,706** | 27,250 |
| Printing | **41,227** | 21,510 |
| Realty taxes | **19,881** | 27,013 |
| Radio | **2,657** | 6,635 |
| Repairs and maintenance | **66,938** | 25,237 |
| Safety supplies | **3,511** | 2,168 |
| Telephone | **38,305** | 32,903 |
| Uniforms | **6,516** | 6,092 |
| | **318,134** | 209,470 |
| ADMINISTRATION EXPENSES | | |
| Bad debts | **4,783** | 5,167 |
| Bank and credit card charges | **8,228** | 5,807 |
| Computer maintenance | **13,586** | 9,625 |
| Educational and office supplies | **-** | 230 |
| Equipment leases | **13,696** | 14,660 |
| Memberships | **4,412** | 4,621 |
| Professional fees | **16,189** | 11,719 |
| Public relations | **9,027** | 14,106 |
| Publications and subscriptions | **1,940** | 2,620 |
| SPCA meetings | **6,154** | 7,585 |
| Staff training | **1,596** | 1,145 |
| Travel | **12,677** | 13,369 |
| | **92,288** | 90,654 |

THE HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## SCHEDULE 3 - COSTS OF RELOCATION

| | *Year ended December 31* | |
|---|---|---|
| | 1996 | 1995 |
| | $ | $ |
| Equipment start-up costs | **47,692** | - |
| Grand opening costs | **15,861** | - |
| Loss on disposal of capital assets | **128,681** | - |
| Moving costs | **16,470** | - |
| Parkdale shelter costs | **11,164** | - |
| Printing and stationary | **23,322** | - |
| Realty taxes - 245 Dartnall Road | **38,316** | - |
| | **281,506** | - |

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